

**OPINION
53-116**

June 4, 1953 (OPINION)

TAXATION

RE: Prepayment by Park District of Special Assessments

Yours of the 3rd inst. re the above matter has been received.

You wish our opinion as to whether or not your local park district may pay in full special assessments levied upon its property in full at this time or whether it must pay them in annual installments over the entire time in which levies have been made for payment by property owners in general for the special improvement.

Special assessments are ordinarily payable over 20 or 30 year periods. Sections 40-2404, 40-2405 and 40-2406. It is our opinion that these long periods are provided for the benefit of property owners who ordinarily could not pay the entire assessment at once.

Special assessments become due and payable ten days after they have been finally approved. By authority of section 40-2307, 1949 Supplement, park districts may provide for payment in installments by annual levies. By section 40-2409 owners of property may pay assessments in full.

It is our opinion that the park district may, providing it has the means, pay the whole assessment at once.

ELMO T. CHRISTIANSON

Attorney General